

**BOARD OF EDUCATION**  
**SALEM COUNTY SPECIAL SERVICES SCHOOL DISTRICT**  
**COUNTY OF SALEM**  
**AUDITOR'S MANAGEMENT REPORT ON**  
**ADMINISTRATIVE FINDINGS-**  
**FINANCIAL, COMPLIANCE AND PERFORMANCE**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2015**

## TABLE OF CONTENTS

	<u>Page</u>
Report of Independent Auditors	1
Scope of Audit	2
Administrative Practices and Procedures:	
Insurance	2
Official Bonds	2
Tuition Charges	2
District Internal Control Policies	2
Financial Planning, Accounting and Reporting:	
Examination of Claims	2 - 3
Certification of Income Tax Compliance	3
Payroll Account and Position Control Roster	3
Minutes	3
Reserve for Encumbrances and Accounts Payable	3
Unemployment Compensation Insurance Trust Fund	3
Classification of Expenditures	4
General Classifications	4
Administrative Classifications	4
Board Secretary's Records	4
Treasurer's Records	4
Elementary and Secondary Education Act/Improving America's Schools Act as reauthorized by the No Child Left Behind Act of 2001	5
Other Special Federal and/or State Projects	5
T.P.A.F. Reimbursement	5
School Purchasing Programs:	
Contracts and Agreements Requiring Advertisement for Bids	6
School Food Service	7
Other Enterprise Funds	8
Student Body Activities	8
Application for State School Aid	8
Pupil Transportation	8 - 9
Facilities and Capital Assets	9
Miscellaneous	9
Follow-up on Prior Year Findings	9
Acknowledgment	10
Net Cash Resource Schedule	11
Schedule of Meal Count Activity	12 - 13
Schedule of Audited Enrollments	14 - 16

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November 20, 2015

## REPORT OF INDEPENDENT AUDITORS

Honorable President and  
Members of the Board of Education  
Salem County Special Services School District  
County of Salem  
Woodstown, New Jersey

We have audited, in accordance with generally accepted audit standards and **Government Auditing Standards** issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Salem County Special Services School District in the County of Salem for the year ended June 30, 2015, and have issued our report thereon dated November 20, 2015.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the Salem County Special Services Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

**NIGHTLINGER, COLAVITA & VOLPA, P.A.**



Raymond Colavita, C.P.A., R.M.A.  
Licensed Public School Accountant  
No. 915

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator, the activities of the Board of Education, the records of the Student Activity Fund, Food Service with other Enterprise Funds, Special Revenue Fund and other Funds under the auspices of the Board of Education.

**Administrative Practices and Procedures**

**Insurance**

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule, contained in the district's CAFR.

**Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)**

<u>Name</u>	<u>Position</u>	<u>Amount</u>
John Bolil	School Bus. Administrator / Board Secretary	\$ 10,000
Jill Liedtka	Treasurer of School Monies	\$ 150,000

There is a Blanket Employee Dishonesty Bond with New Jersey School Boards Assn. Insurance Group, covering all employees with coverage of \$100,000.

**Tuition Charges**

A comparison of tentative charges and actual certified tuition charges was made and the actual costs were different than estimated cost. The district made proper adjustments to the 2013-14 billings to sending districts in the amount of \$842,206 for the net increases and decreases in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f)3.

**District Internal Control Policies**

District boards of education and administration are responsible for developing internal controls policies and procedures and maintaining a strong internal control environment. NJAC 6A:23A-6.4 requires that the district's internal control policies include specific requirements at NJAC 6A:23A-6.5 through 6.13.

Internal control policies were found in accordance with NJAC 6A:23A.

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

An examination of claims paid during the period under did not indicate any discrepancies with respect to signatures, certification, itemization or supporting documentation, with the exception of the following:

**Financial Planning, Accounting and Reporting (continued)**

**Examination of Claims (continued)**

**Certification of Income Tax Compliance**

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (Superintendent and Business Administrator) to the N.J. Department of Treasury appeared to be filed by the March 15 due date.

**Payroll Account**

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

All payrolls were approved by the Superintendent and were certified by the President of the Board and the School Business Administrator/Board Secretary.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the general fund.

Payrolls were delivered to the treasurer of school moneys with a warrant made to her order for the full amount of each payroll.

**Minutes**

The monthly minutes of the Board were generally well prepared.

Budget transfers were noted in the minutes.

**Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, 2015 for proper classification of orders as reserve for encumbrances and accounts payable, and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. This was accomplished through a review of unpaid purchase orders included on the balance as accounts payable for proprietary and to determine that goods were received and services rendered as of June 30, 2015.

**Unemployment Compensation Insurance Trust Fund**

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund.

## **Financial Planning, Accounting and Reporting (continued)**

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with **N.J.A.C.** 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with **N.J.A.C.** 6A:23A-8.3. As a result of the procedures performed, a transaction error rate of 0.0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

- A. **General Classification Findings** - NONE
- B. **Administrative Classification Findings** - NONE

### **Board Secretary's Records**

The financial records, books of accounts maintained by the Secretary were in satisfactory condition.

The general fixed asset amounts, reflected in the financial statements, were determined, as part of the audit based on the report of an outside vendor.

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

Monthly financial certificates of the Board Secretary and Board of Education for positive line item account status certifications (**N.J.A.C.** 6:2-2.13) were performed. Budgetary line item account transfers were approved monthly to cover any anticipated deficits.

Purchase orders were charged to the appropriate line item accounts in accordance with the State prescribed **Uniform Minimum Chart of Accounts (2R2) for New Jersey Public School.**

### **Treasurer's Designee Records**

The Treasurer Designee prepared cash reconciliations for the general operating account, payroll account and payroll agency account per **N.J.S.A.**18A:17-9.

All cash receipts were promptly deposited. (**N.J.S.A.**18A:17-34, 18A:17-9.1)

The Treasurer's records were in agreement with the records of the Board Secretary.

The Treasurer's report was filed with the Board Secretary's report.

**Financial Planning, Accounting and Reporting (continued)**

**Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB)**

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue Section of the **CAFR**. This section of the **CAFR** documents the financial position pertaining to the projects under Titles I and Title VI of the Elementary and Secondary Education Act as amended and reauthorized.

Our audit of the E.S.E.A. funds, on a test basis, indicated that there were no E.S.E.A. projects maintained by the District during the fiscal year under audit.

As no E.S.E.A. projects were maintained during the year, there were no areas of noncompliance and/or questionable costs.

**Other Special Federal and/or State Projects**

The District's special projects were approved as listed on Schedule A and Schedule B located in the **CAFR**.

Our audit of the federal and state funds, on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the **CAFR**. This section of the **CAFR** documents the financial position pertaining to the aforementioned special projects.

The study of compliance for special projects indicated no areas of noncompliance.

**T.P.A.F. Reimbursement**

Our audit procedures included a test of the biweekly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

**TPAF Reimbursement to the State for Federal Salary Expenditures**

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

## **School Purchasing Programs**

### **Contracts and Agreements Requiring Advertisement for Bids**

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general are available on the website: [http://www.state.nj.us/dca/divisions/dlgs/programs/ps\\_contract.html](http://www.state.nj.us/dca/divisions/dlgs/programs/ps_contract.html).

The current statute is posted on the New Jersey Legislature website at: [http://lis.njleg.state.nj.us/cgi-bin/om\\_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC\\_Frame\\_pg42](http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statutes.nfo&softpage=TOC_Frame_pg42)

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$36,000 (with a Qualified Purchasing Agent) and \$26,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$18,300 for 2014-15.

The District Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions of N.J.S.A. 18A:18A-4, amended. The review of contracts and agreements did not disclose any areas of statutory noncompliance.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977; therefore, the extent of such purchases could not reasonably be ascertained. No exceptions were noted in purchases through vendors approved for state contract.

The review of contracts and agreements did not disclose any areas of statutory noncompliance.

Although a particular contract is exempt from the formal requirements of public advertising and competitive bidding, N.J.S.A. 18A:18A-37 requires that quotations be obtained, whenever practical, for any contract less than the bid threshold but 15% or more of that amount, except for contracts for professional services. All contracts and agreements, which are subject to quotations, shall be awarded on the basis of the lowest responsible quotation received, which is most advantageous to the Board of Education, price and other factors considered.

## **School Food Service**

The financial transactions and statistical records of the School Food Service were maintained in satisfactory condition. The financial accounts, meal and milk count records and eligibility applications were reviewed on a test-check basis.

The number of meals and milks claimed for reimbursement was verified against sales and meal count records. As part of the claims review process, the edit check worksheet was completed. Reimbursement claims were submitted and certified in a timely manner.

Applications for free and reduced price meals and free milks were reviewed for completeness and accuracy. The number of free and reduced price meals and free milks claimed as served for the entire school year did not exceed the number of valid applications on file, times the number of operating days, on a school by school basis. The free and reduced price meal and free milk policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all school food service employees authorized by the Board of Education.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records are not required to be maintained as meal cost is based on a vended meal service agreement with the District.

The cash disbursements records reflected expenditures for program related goods and services. The District, which has a vended meal service contract with Pittsgrove Board of Education is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34 and 19-1 through 19-4.1. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

Food Distribution Program commodities were received and a single inventory was maintained on a first-in, first-out basis by the management service entity. No exceptions were noted.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the **CAFR**.

### **Finding 2015-1**

The number of free, reduced and paid meals submitted for federal and state reimbursement in many cases appeared to exceed the numbers supported by available documentation and approved applications. As a result, the Board Office reduced the numbers of meals submitted for reimbursement to the eligible student count.

### **Recommendation**

Procedures to calculate and report the proper number of free, reduced, and paid meals, should be reviewed and revised, in order to submit the proper numbers of meals for reimbursement.

### **Other Enterprise Funds**

Cash receipts and bank records were reviewed for timely deposit. No exceptions were noted.

Expenditures were separately recorded based on line items deemed appropriate. Vendor invoices were available and examined.

### **Finding 2015-2**

Accounts receivable for various tuition and other revenue billings in the Enterprise Funds did not appear to be properly reviewed for collection or other proper disposition.

### **Recommendation**

Additional efforts should be made to strengthen internal control over accounts receivable in the enterprise funds, in order to determine collectability, as well as remove items through proper disposition.

### **Student Body Activities**

The Board has a policy, which clearly established the regulation of student activity funds.

All receipts were promptly deposited and a monthly report of student activity funds is being submitted to the Board.

Vouchers and supporting invoices were maintained for the student activity fund purchases. All disbursements appeared to be supported by appropriate documentation. In addition, cash receipts and disbursements books appear to be maintained in a satisfactory manner.

### **Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2014 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped and low-income. We also performed a review of the District procedures related to its completion. The information on the ASSA was compared to the District workpapers. The information that was included on the workpapers was verified. The results of our procedures are presented in the Schedule of Audited Enrollment. There were no exceptions noted in the test of the District's ASSA report.

The District maintained workpapers on the prescribed state forms or their equivalent. The District has adequate written procedures for the recording of student enrollment data.

### **Pupil Transportation**

The Salem County Special Services School District has no resident students. Therefore, our audit procedures did not include a test of on roll status that would normally be reported in the 2014-2015 District Report of Transported Resident Students (DRTRS). The results of our procedures are presented in the Schedule of Audited Enrollments.

**Pupil Transportation (continued)**

Our procedures included a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award of contracts. No exceptions were noted in our review of transportation related purchases of goods and services.

**Facilities and Capital Assets**

Our procedures included a review of the SDA grant agreements, if any, for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction.

There were no SDA grant agreements for the fiscal year ending June 30, 2015.

Fixed asset records were updated as of June 30, 2015 through contracting with an outside vendor.

**Miscellaneous**

The balance in the Medical Reimbursement Bank Account was analyzed and evaluated for proper disposition of the balance, in accordance with the Section 125 Flexible Spending Plan.

**Follow-up on Prior Years' Findings**

In accordance with government auditing standards, our procedures included a review of all prior year findings including recommendations. Corrective action was taken on the prior year findings and recommendations, with the exception of the following:

**Finding 2014-1**

The number of free, reduced and paid meals submitted for federal and state reimbursement in many cases appeared to exceed the numbers supported by available documentation and approved applications and the Board Office reduced the numbers of meals served to eligible students.

**Finding 2014-3**

Accounts receivable for various tuition and other revenue billings in the Enterprise Funds did not appear to be properly reviewed for collection or other proper disposition.

## NET CASH RESOURCE SCHEDULE

**Net cash resources did/did not exceed three months of expenditures  
Proprietary Funds - Food Service  
FYE 2015  
S-SC**

<u>Net Cash Resources:</u>		Food Service B - 4/5	
<b>CAFR</b>	*	<b>Current Assets</b>	
B-4		Cash & Cash Equiv.	
B-4		Due from Other Gov'ts	
B-4		Accounts Receivable	24,199
B-4		Investments	
<b>CAFR</b>		<b>Current Liabilities</b>	
B-4		Less Accounts Payable	(3,026)
B-4		Less Accruals	
B-4		Less Due to Other Funds	(14,345)
B-4		Less Deferred Revenue	
		<b>Net Cash Resources</b>	<b>\$ 6,828.00 (A)</b>

**Net Adj. Total Operating Expense:**

B-5		Tot. Operating Exp.	71,996	
B-5		Less Depreciation		
		<b>Adj. Tot. Oper. Exp.</b>	<b>\$ 71,996.00 (B)</b>	

**Average Monthly Operating Expense:**

B / 10	<b>\$</b>	<b>7,199.60 (C)</b>
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**Three times monthly Average:**

3 X C	<b>\$</b>	<b>21,598.80 (D)</b>
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TOTAL IN BOX A	<b>\$</b>	<b>6,828.00</b>	
LESS TOTAL IN BOX I	<b>\$</b>	<b>21,598.80</b>	
NET	<b>\$</b>	<b>(14,770.80)</b>	
From above:			
<b>A is greater than D, cash exceeds 3 X average monthly operating expenses.</b>			
<b>D is greater than A, cash does not exceed 3 X average monthly operating expenses.</b>			

\* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form

**SCHEDULE OF MEAL COUNT ACTIVITY**

**SALEM COUNTY SPECIAL SERVICES SCHOOL DISTRICT**

**FOOD SERVICE FUND**

**NUMBER OF MEALS/MILKS SERVED AND (OVER)/UNDERCLAIM-FEDERAL**

**ENTERPRISE FUNDS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE	(OVER) UNDER CLAIM (b)
National School Lunch (Severe Need Rate)	Paid	2,556	2,556	2,558	2	0.30	0.60
	Reduced	1,128	1,128	1,128		2.60	
	Free	13,679	13,679	13,682	3	3.00	9.00
	<b>TOTAL</b>	<b>17,363</b>	<b>17,363</b>	<b>17,368</b>			<b>9.60</b>
	HHFKA - PB Lunch Only	17,363	17,363	17,368	5	0.06	0.30
School Breakfast (Severe Need Rate)	Paid	1,667	1,667	1,665	(2)	0.28	(0.56)
	Reduced	545	545	545		1.63	
	Free	12,703	12,703	12,700	(3)	1.93	(5.79)
	<b>TOTAL</b>	<b>14,915</b>	<b>14,915</b>	<b>14,910</b>			<b>(6.35)</b>
	<b>Total Net Overclaim</b>						<b>3.55</b>

**SCHEDULE OF MEAL COUNT ACTIVITY**

**SALEM COUNTY SPECIAL SERVICES SCHOOL DISTRICT**  
**FOOD SERVICE FUND**

**NUMBER OF MEALS/MILKS SERVED AND (OVER)/UNDERCLAIM-STATE**  
**ENTERPRISE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE	(OVER) UNDER CLAIM
State Reimbursement - National School Lunch (Regular Rate)	Paid	2,556	2,556	2,558	2	0.040	0.08
	Reduced	1,128	1,128	1,128	0	0.055	0.00
	Free	13,679	13,679	13,682	3	0.055	0.17
	<b>TOTAL</b>	<u>17,363</u>	<u>17,363</u>	<u>17,368</u>			
<b>Total Net Overclaim</b>							<u><u>0.25</u></u>

**SCHEDULE OF AUDITED ENROLLMENTS**

**SALEM COUNTY SPECIAL SERVICES BOARD OF EDUCATION  
APPLICATION OR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014**

	2015-2016 APPLICATION FOR STATE SCHOOL AID (10/15/14 DATA)						SAMPLE FOR VERIFICATION						PRIVATE SCHOOLS FOR DISABLED			
	Reported On A.S.S.A. On Roll		Reported On Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported On A.S.S.A. as			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Sample for Verification	Sample Verified	Sample Errors
Six																
Seven	1.0		1.0					1.0		1.0						
Eight	2.0		2.0					1.0		1.0						
Nine	8.0		7.0		1.0			5.0		5.0						
Ten	6.0		6.0					4.0		4.0						
Eleven	2.0		2.0					1.0		1.0						
Twelve	2.0		2.0					1.0		1.0						
Subtotal	21.0	0.0	20.0	0.0	1.0	0.0	13.0	0.0	13.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Ed - Elementary	81.0		81.0		0.0		50.0		50.0							
Special Ed - Middle	54.0		54.0		0.0		33.0		33.0							
Special Ed - High	43.0	1.0	43.0	1.0	0.0		27.0		27.0							
Subtotal	178.0	1.0	178.0	1.0	0.0	0.0	110.0	0.0	110.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Totals	199.0	1.0	198.0	1.0	1.0	0.0	123.0	0.0	123.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Percentage Error					0.50%	0.00%				0.00%	0.00%					0.00%

**SCHEDULE OF AUDITED ENROLLMENTS**

**SALEM COUNTY SPECIAL SERVICES BOARD OF EDUCATION  
APPLICATION OR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014**

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	Reported On A.S.S.A. as Low Income	Reported On Workpapers as Low Income	Errors	Sample Selected From Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected From Workpapers	Verified to Test Score and Register	Sample Errors
Six												
Seven												
Eight												
Nine												
Ten												
Eleven												
Twelve												
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Special Ed - Elementary												
Special Ed - Middle												
Special Ed - High												
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
Totals	0	0	0	0	0	0	0	0	0	0	0	0
Percentage Error		0.00%			0.00%		0.00%			0.00%		

**TRANSPORTATION**

	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors		
							Reported	Re-Calculated
Reg. - Public Schools		0			0			
Reg. - Special Ed.		0			0			
Transported - Non-Public		0			0			
Special Needs - Public		0			0			
Totals	0	0	0	0	0	0		
Percentage Error					0.00%			

Avg. Mileage - Regular Including Grade PK students  
Avg. Mileage - Regular Excluding Grade PK students  
Avg. Mileage - Special Ed with Special Needs

**SCHEDULE OF AUDITED ENROLLMENTS**

**SALEM COUNTY SPECIAL SERVICES BOARD OF EDUCATION**  
**APPLICATION OR STATE SCHOOL AID SUMMARY**  
**ENROLLMENT AS OF OCTOBER 15, 2014**

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	Report On A.S.S.A. as NOT Low Income	Report On Workpapers as NOT Low Income	Errors	Sample Selected From Workpapers	Verified to Application and Register	Sample Errors
Six						
Seven						
Eight						
Nine						
Ten						
Eleven						
Twelve						
Subtotal	0	0	0	0	0	0
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High						
Subtotal	0	0	0	0	0	0
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	0	0	0	0	0	0
			0.00%			0.00%